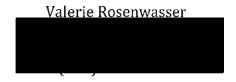
EXHIBIT 25



September 13, 2018

Honorable Judge Pauley Daniel Patrick Moynihan United States Courthouse 500 Pearl Street, Courtroom 20B New York, NY 10007-1312

Re: Reference for Michael D. Cohen

To the Honorable Judge Pauley,

The Michael Cohen my family and I know is not the Michael Cohen as he is now publicly perceived.

My name is Valerie Rosenwasser. I was born and raised in New York City. My husband and I met in college and graduated in 1986. We have been married for twenty-four years and have resided and raised two daughters in Manhattan. Prior to 2010, I worked in retail management for twenty-four years before choosing to be a full-time mother. Today, with my children requiring less of my time, I volunteer weekly with families at the Ronald McDonald House. Bi-monthly, I work with victims and families of domestic violence at the Office of the Mayor Family Justice Center. Further, I volunteer at academic institutions across New York City to assist children with special needs.

My friendship with Michael, his wife Laura and his children dates back seventeen years. My husband and I first met Michael while dropping off our daughters in kindergarten. Both parents were so warm and friendly and notably kind to our children. At that time, as I was professionally employed full-time, Laura quickly became a reliable and trusted source of support and friendship as I tried my best to navigate the school system from the office. More often than not, Michael was present by Laura's side, pitching in as a truly loving and supportive husband and as an actively involved parent. During the many years of weekend ice-skating, Michael regularly shepherded his children to Wollman Rink for lessons or ice hockey, followed by a family meal. Our children also skated and on many occasions, both families joined one another. During these interactions, we frequently observed how much Michael loves, supports, and cherishes parenting time. In later years, when Michael's son took up baseball, Michael rarely missed a game, no matter the location or time of day, and I was always very touched by how proudly he spoke of his son's achievements. We all became close friends during these years and to this day, my younger daughter enjoys a close bond with Michael, treating him adoringly and affectionately as if he were an uncle.

All of our children remain close friends. Our two older children recently graduated from the same Ivy League university with high distinction, with both proud families side by side. Our two younger ones recently matriculated as freshman at two different colleges, but continue to communicate regularly about classes, new friends and their respective young adult challenges.

My husband and I have regularly socialized with Michael and Laura throughout the years at dinners and celebrations. On occasion, we have traveled together over school breaks and on summer vacations. They are considered amongst our closest, most loyal friends.

Michael represents the true essence of a family man - extremely devoted, dedicated, a loving husband and father, and a great friend, always incredibly generous with his time and support. This is the Michael we respect and value.

Our family has had no business dealings with Michael and no specific knowledge of his activities. The current situation that Michael is facing is very painful for him, his friends and above all, his family.

I hope this letter provides some additional insight and highlights the family man we know, who is particularly close to and invested in his wife and two children. I respectfully ask you, Judge Pauley, to please consider granting the utmost leniency as you evaluate and determine Michael's sentencing.

I thank you for your time and serious consideration.

Respectfully,

Valerie Rosenwasser

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